

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 30TH JULY 2007 / 8TH SRAVANA 1929

WP(C).No. 20315 of 2004(R)

PETITIONER:

**M/S. MANNARKKAD WINES,
PALAKKAD DISTRICT, REPRESENTED BY ITS
MANAGING PARTNER, P.KUMARAN.**

**BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENTS:

**1. SALES TAX OFFICER,
MANNARKKAD, PALAKKAD DISTRICT.**

**2. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SRT. K.R.DEEPA

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 30/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C) NO: 20315/2004 R

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE NOTICE ISSUED BY THE SALES TAX OFFICER, MANNARKKAD DT. 6/11/00.

EXT.P2. COPY OF THE NOTICE BY THE SALES TAX OFFICER, MANNARKKAD DT. 6/11/00.

EXT.P3. COPY OF THE NOTICE BY THE SALES TAX OFFICER, MANNARKKAD DT. 8/11/00.

EXT.P4. COPY OF THE LETTER BY THE PETITIONER BEFORE THE SALES TAX OFFICER, MANNARKKAD DT. 13/11/00.

EXT.P5. COPY OF THE ORDER BY SALES TAX OFFICER, MANNARKKAD DT. 16/11/00.

EXT.P6. COPY OF THE ORDER OF DY. COMMISSIONER, COMMERCIAL TAXES, PALAKKAD DT. 7/2/01.

EXT.P7. COPY OF THE NOTICE BY THE RESPONDENT DT. 29/6/02.

EXT.P8. COPY OF THE OBJECTION BY THE PETITIONER BEFORE THE RESPONDENT DATED NIL.

EXT.P9. COPY OF THE ORDER OF THE RESPONDENT DT. 16/3/04.

EXT.P10. COPY OF THE JUDGMENT IN OTC NO. 5/04 BY THIS COURT DT. 31/5/2004.

EXT.P11. COPY OF THE ORDER ISSUED BY THE R1 DT. 28/5/04.

RESPONDENT'S EXHIBITS

True copy

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KURIAN JOSEPH, J.

W.P. (C). NO. 20315 OF 2004

Dated this the 30th day of July, 2007.

J U D G M E N T

Challenge is on Exhibit P11 order passed by the first respondent-Sales Tax Officer. Since the petitioner has an effective statutory remedy of revision under the Kerala General Sales Tax Act, it is not necessary for this Court to consider the merits of Exhibit P11.

2. Therefore, this writ petition is disposed of making it clear that in the event of the petitioner pursuing such a remedy before the Revisional Authority within a period of one month from today, the same shall be treated to have been filed in time.

KURIAN JOSEPH, JUDGE.

smp